



GAMING CONTROL BOARD

1150 E. William St., Carson City, NV 89710
4220 S. Maryland Pkwy., Bldg. D, Las Vegas, NV 89158
495 Apple St., Reno, NV 89502

REGULATION 6.150 MINIMUM BANKROLL REQUIREMENTS FOR NONRESTRICTED LICENSEES

INSTRUCTIONS AND WORKSHEET

(Effective November 29, 1990)

In accordance with Regulation 6.150, attached is the bankroll verification worksheet which is used by the State Gaming Control Board when evaluating compliance with this regulation. The "immediate exposure" column is intended to function as an analysis of current cash availability, reflecting total cash on hand, less the games and slot machine cash requirement, as of the date the review is performed.

Cash available for the "cash on premises" figure is restricted to cash and cash equivalents which are readily available for customer payouts. Coin in slot hoppers cannot be used in this calculation. The "cash in banks" figure should reflect book balance, as opposed to the bank's balance, to recognize any outstanding checks. Consideration will be given to restrictions on cash in banks, other than cash held for the restricted race/sports book reserve requirement and the progressive keno game bank deposit. Amounts in trust funds or other bank accounts which do not allow unrestricted access should not be included in "cash available".

The "thirty-day exposure" column functions as a cash flow statement, in that cash flow for one month is added to total cash on hand at the time of the bankroll verification, to project a cash position at the end of thirty days. Cash flow, as used here, includes revenues and expenses of all departments, not just those which are gaming-related. Gross revenues should exclude complimentaries. As appropriate, delinquent payables or other delinquent debt payments may be another consideration in determining cash requirement if payments on these payables is required. Upon a bankroll verification performed by the Audit Division, the Board may require an adjustment to the cash requirement for such items.

The computations used to determine the cash requirement for licensed gaming activity are as follows:

1. The average daily fill for each type of table game is determined by dividing total fills, as reflected in the accounting records used to prepare the most recent NGC-LSR monthly gross revenue statistical report, by the number of days in that month. This is multiplied by 2 days to approximate the cash needed to operate table games.
2. The slot machine reserve amount, other than those involving periodic payments as described in item 3 below, is determined by totaling items (a) and (b), or (a) and (c), as applicable:
 - a. The average daily fill/jackpot amount (which may be determined from the most recent NGC-LSR by subtracting "gross revenue" from "drop" and then dividing the result by the number of days in the month), times the greater of:
 - (1) The number of days until the next slot drop;
or
 - (2) Two days
 - b. For Group I and II licensees, the greater of:
 - (1) 20% of the total current progressive slot liability; or
 - (2) The single highest available progressive or nonprogressive jackpot
 - c. For Group III licensees, the entire progressive liability (as required under Regulation 5.110.3).
3. The keno game reserve is the standard keno game limit plus the current progressive keno liability.
4. The race and sports book reserve is computed as required by Regulation 22.040, unless otherwise waived or a lesser/greater amount is required by the Chairman.
5. The present value of the total sums owed to patrons for annuities or periodic payments as permitted under NGC Regulation 5.115 must be included as a cash requirement until those sums are fully funded.
6. Other progressive payouts include 100% of the progressive payout liability from licensed games other than slots and keno.

STATE GAMING CONTROL BOARD
BANKROLL VERIFICATION WORKSHEET

	<u>Immediate Exposure</u>	<u>Thirty Day Exposure</u>
<u>Cash Available:</u>		
Cash on Premises	\$ xxxxx	
Less: Safekeeping and Front Money	(xxxxx)	
Cash in Banks	xxxxx	
Progressive Keno Game Bank Deposit	xxxxx	
Restricted Race/Sports Book Reserve	xxxxx	
Cash - Other	xxxxx	
Total Cash on Hand	\$ xxxxx	\$ xxxxx
Gross Revenues (1 month)		<u>xxxxx</u>
Total Cash Available		\$ xxxxx
<u>Cash Requirement:</u>		
Operating Expenses (1 month)		(xxxxx)
Payroll (1 month)		(xxxxx)
Debt Service (1 month)		<u>(xxxxx)</u>
Licensed Gaming Activity Cash Requirement	(xxxxx) (1)	
Other	<u>(xxxxx)</u>	
Total Cash Requirement	<u>\$(xxxxx)</u>	<u>\$(xxxxx)</u>
Cash Excess/(Deficiency)	<u>\$ xxxxx</u>	<u>\$ xxxxx</u>

Note:

(1) Licensed Gaming Activity Cash Requirement -

<u>Games</u>	<u>Average Daily Fill</u>	<u>X</u>	<u>2 Days</u>	
Craps	\$	X	2	\$(xxxxx)
"21"		X	2	(xxxxx)
Roulette		X	2	(xxxxx)
Baccarat		X	2	(xxxxx)
Big 6		X	2	(xxxxx)
Other		X	2	<u>(xxxxx)</u>
Total Games Exposure				\$(xxxxx)
Slot Machine Reserve				(xxxxx)
Keno Game Reserve				(xxxxx)
Race/Sports Book Reserve				(xxxxx)
Periodic Payments Owed				(xxxxx)
Other Progressive Payouts				<u>(xxxxx)</u>
Total				<u>\$(xxxxx)</u>